United Nations ST/AI/2004/1

Secretariat

8 March 2004

Administrative instruction

Delegation of authority under the Financial Regulations and Rules[1] of the United Nations

The Under-Secretary-General for Management, pursuant to section 4.2 of Secretary-General's bulletin ST/SGB/1997/1, and in accordance with financial rule 101.1, promulgates the following to specify the officials to whom authority and responsibility are delegated for specified aspects of the Financial Regulations and Rules:

Section 1
Officials to whom authority is delegated

Authority and responsibility to implement the Financial Regulations and Rules are hereby delegated to the Assistant Secretary-General/Controller and to the Assistant Secretary-General for Central Support Services, as indicated in the annex. These officials may, in turn, delegate authority and responsibility to other officials, as appropriate.

Section 2
Terms and conditions for the exercise of delegated authority

2.1 Exercise of this delegated authority entails responsibility for ensuring full implementation of the relevant financial regulations and rules of the United Nations and related administrative instructions. Any exception to the Financial Rules of the United Nations requires prior approval by the Under-Secretary-General for Management. Exceptions to the Financial Regulations of the United Nations require prior approval by the General Assembly. Failure to abide by the terms and conditions of this delegation of authority may result in its withdrawal.

2.2 The act of delegating authority and responsibility does not absolve the official to whom authority was initially delegated of accountability for the manner in which the authority is exercised. Accordingly, the Assistant Secretary-General/Controller and the Assistant Secretary-General for Central Support Services may be held personally accountable, and must likewise hold those to whom they have delegated

[1] The revised Financial Regulations of the United Nations were approved by the General Assembly in its decision 57/573 of 20 December 2002. The Secretary-General promulgated the new Financial Regulations and Rules in document ST/SGB/2003/7 of 9 May 2003.

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authority accountable, for their actions in performance of their delegated authority and responsibility.

Section 3
Final provisions

3.1 The present administrative instruction shall enter into force on 1 May 2004.

3.2 Administrative instructions ST/AI/2003/6 of 13 August 2003, entitled "Delegation of authority under the Financial Regulations and Rules of the United Nations", ST/AI/315/Rev.1 of 28 February 1992, entitled "Delegation of financial authority to the International Trade Centre", ST/AI/352 of 28 June 1988, entitled "Certifying and approving officers", ST/AI/352/Add.2/Rev.1 of 18 March 1991, entitled "Certifying officers: 1990-1991 accounts", ST/AI/256 of 3 February 1978 and ST/AI/256/Add.1 of 20 December 1983, entitled "Separation of responsibilities and duties of cheque signatories and finance officers designated as approving officers", ST/AI/223 of 2 October 1974, entitled "Financial administration", and ST/AI/157 of 13 August 1963, entitled "Losses of cash", are hereby abolished.

(*Signed*) Catherine **Bertini**
Under-Secretary-General for Management

Annex

Article	*Rule*	*Subject*	*Delegated to*
		A. Programme budget	
II Budgets	102.3	Publication of the approved programme budget	Controller
	102.5 (a)	Revised and supplementary programme budget proposals, presentation and submission	
	102.6	Resolutions with programme budget implications	
	102.7	Unforeseen and extraordinary expenses	
		B. Peacekeeping operation budgets	
	102.8 (b)	Authority, responsibility, submission and approval	Controller
		A. Programme budget	
III Contributions and other income	103.1	Requests for payment of assessed contributions	Controller
	103.2	Assessed contributions from non-member States	
	103.3	Currency of assessed contributions	
		C. Voluntary contributions, gifts and donations	
	103.4	Authority and liability	
		E. Receipt of funds	
	103.8	Receipt and deposit	
		A. Internal accounts	
IV Custody of funds	104.1	Advances from the Working Capital Fund	Controller
	104.2	Advances from the Peacekeeping Reserve Fund	
	104.3	Trust funds and reserve and special accounts	
		B. Banking	
	104.4	Bank accounts, authority and policy	
	104.7	Remittances to offices away from Headquarters	
	104.8	Cash advances	
	104.9	Cash advances	
	104.10	Disbursements/payments	
	104.11	Reconciliation of bank accounts	
		C. Investments	
	104.12	Authority, responsibility and policy	Controller
	104.14	Authority, responsibility and policy	
	104.16	Losses	Controller in consultation with USG/DM

Article	*Rule*	*Subject*		*Delegated to*
		A. Appropriations		
V Utilization of funds	105.1	Transfers between appropriations		Controller
	105.2	Commitments against appropriations for future financial periods		
		B. Commitments, obligations and expenditures		
	105.3	Authority and responsibility		Controller
	105.5	Certifying officers		
	105.6	Approving officers		
	105.10	Peacekeeping reimbursements		
	105.11	Management services agreements		
	105.12	Ex gratia payments	USG for payments exceeding $20,000	Controller for payments of $20,000 or less
		C. Procurement		
	105.13 (a)	Authority and responsibility		ASG/OCSS
	105.13 (b)	Authority and responsibility		ASG/OCSS in consultation with Controller
	105.13 (c)	Authority and responsibility		ASG/OCSS
	105.14	Competition		
	105.15	Formal methods of solicitation		
	105.16	Exceptions to the use of formal methods of solicitation		
	105.17	Cooperation		
	105.18	Written contracts		ASG/OCSS in consultation with Controller
	105.19	Advance and progress payments		
		D. Property management		
	105.20	Authority and responsibility		ASG/OCSS
	105.21	Property Survey Boards		
	105.22	Sale/disposal of property		
VI Accounting	106.2	Authority and responsibility		Controller
	106.3	Accrual basis accounting		
	106.5	Accounting for exchange rate fluctuations		
	106.8	Writing off losses of cash and receivables		
	106.9	Writing off losses of property		
	106.10	Financial statements		
	106.11	Archives		